

HOUSE BILL NO. 458

INTRODUCED BY A. OLSON

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A BILL FOR AN ACT ENTITLED: "AN ACT REPEALING THE PROVISIONS OF THE ELECTRICAL GENERATION TAX REFORM ACT; PROVIDING A TAX REFUND TRANSITION; REPEALING SECTIONS 15-72-101, 15-72-102, 15-72-103, 15-72-104, 15-72-105, 15-72-106, 15-72-110, 15-72-111, 15-72-112, 15-72-113, 15-72-114, 15-72-115, 15-72-116, AND 15-72-117, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. **Section 1. Tax refund transition.** Taxes paid pursuant to Title 15, chapter 72, part 1, after December 31, 2006, on electricity transmitted after December 31, 2006, must be refunded to the taxpayer.

NEW SECTION. **Section 2. Repealer.** Sections 15-72-101, 15-72-102, 15-72-103, 15-72-104, 15-72-105, 15-72-106, 15-72-110, 15-72-111, 15-72-112, 15-72-113, 15-72-114, 15-72-115, 15-72-116, and 15-72-117, MCA, are repealed.

NEW SECTION. **Section 3. Saving clause.** [This act] does not affect rights and duties that matured, penalties that were incurred, or proceedings that were begun before [the effective date of this act].

NEW SECTION. **Section 4. Effective date.** [This act] is effective on passage and approval.

NEW SECTION. **Section 5. Applicability.** [This act] applies to electricity transmitted in the state after December 31, 2006.

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